

1. Defendant Treasurer is the duly appointed, qualified and acting Treasurer of Stark County, Ohio.

2. Defendant Treasurer is without sufficient information to form a belief as to the truth of the allegations contained in Plaintiff's Complaint, and therefore, denies the same.

3. Pursuant to Sections 5721.10, 323.11, and 323.47 of the Ohio Revised Code, Defendant Treasurer claims a valid first lien on the subject premises for all taxes, assessments, penalties, interest and charges, together with court costs, if any, in such amounts as appear on the tax duplicate of the Stark County Treasurer, and the records of the Clerk of Courts in this cause.

WHEREFORE, Defendant, Treasurer of Stark County, prays for relief as follows:

i. that the State's lien for all taxes, assessments, penalties, interest and charges, together with court costs, if any, in such amounts as appear on the tax duplicate and the records of the Clerk of Courts of Stark County in this cause be accorded it's rightful priority as first and best lien on the subject premises; and

ii. for such further relief as the Court deems just and equitable.

JOHN D. FERRERO (REG. NO. 0018590)
Stark County Prosecuting Attorney

By: /S/ JOHN F. ANTHONY II
John F. Anthony, II (Reg. No. 0023845)
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Canton, Ohio 44702
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Attorney for Defendant Stark County Treasurer

CERTIFICATE OF SERVICE

I hereby certify that on the 14th day of April, 2017, a copy of the foregoing Answer was filed electronically with the clerk of this Court. Notice of this filing will be sent by operation of the Court's electronic filing system to all parties indicated on the electronic filing receipt.

The following parties have been served by regular U.S. mail:

David A. Hubbert
Acting Assistant Attorney General
Tax Division, U.S. Department of Justice
Mary A. Stallings
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 55
Washington, D.C. 20044
Attorney for Plaintiff

Parties may access this filing through the Court's system.

/s/ John F. Anthony II

John F. Anthony, II
Assistant Prosecutor, Civil Division
Stark County Prosecutor's Office